

रजिस्टर्ड नं० पी० ६७



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, १३ सितम्बर, १९६८/२२ भाद्रपद, १८९०

GOVERNMENT OF HIMACHAL PRADESH

LAW DEPARTMENT NOTIFICATION

Simla-2, the 19th July, 1968

No. 6-22/65-LR.—The Himachal Pradesh Passengers and Goods Taxation (Amendment and Extension) Bill, 1968 (No. 2 of 1968) after having received the assent of the President on the 7th May, 1968 under sub-section

(2) of section 25 of the Government of Union Territories Act, 1963 (Act No. 20 of 1963) is hereby published in the Rajpatra, Himachal Pradesh as Act No. 9 of 1968.

JOSEPH DINA NATH,
Under Secretary (Judicial).

Act No. 9 of 1968

THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION (AMENDMENT AND EXTENSION) ACT, 1968

AN

ACT

to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Himachal Pradesh Act No. 15 of 1955) as in force in the territory comprised in Himachal Pradesh immediately before 1st November, 1966 and to extend the said Act so amended to the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966.

BE it enacted by the Legislative Assembly of the Union territory of Himachal Pradesh in the Eighteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment and Extension) Act, 1968.

Short title and commencement.

(2) This shall come into force at once.

2. In sub-section (1) of section 3, of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter referred to as the principal Act), for the words 'one twelfth', the words 'one tenth' shall be substituted.

Amendment of section 3.

3. Sub-sections (2) and (3) of section 6 shall be omitted.

Amendment of section 6.

4. For section 13-A of the principal Act, the following section shall be substituted, namely:—

Substitution of section 13-A.

“13-A. *Impounding of a licence.*—(1) The prescribed authority may, if it has reason to believe that the driver or conductor of a motor vehicle has contravened any provision of this Act, or rules made thereunder or any order or direction made or given thereunder, seize any licence held by such driver or conductor, or any other, document relating to the vehicle in his possession, which in the opinion of the prescribed authority will be useful for, or relevant to, any proceeding under section 14-A and forward the same to the Excise and Taxation Officer, concerned.

(2) The prescribed authority seizing the licence or other document under sub-section (1) shall give to the person surrendering the same a temporary acknowledgement therefor and such acknowledgement shall have effect, until the licence or other document is returned to the driver or conductor, as the case may be, as if the same had not been seized.”

5. After section 14 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 14-A and 14-B.

“14-A. *Penalty.*—(1) Whoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made thereunder or any order or direction made or given thereunder, shall, if no other penalty is provided under this Act for such contravention or failure,

be liable to imposition of a penalty not exceeding five hundred rupees.

- (2) An officer of the rank of Excise and Taxation Officer appointed under sub-section (1) of section 7, may, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty specified in sub-section (1).

14-B. *Setting up check posts and barriers.*—The State Government may, by notification in the Official Gazette, set up check posts and erect barriers at any place in the State to prevent evasion of the tax due under this Act, in such manner as may be prescribed."

Substitution of section 15.

6. For section 15 of the principal Act, the following section shall be substituted, namely:—

"15. *Appeals.*—(1) An appeal shall lie to the appellate authority appointed by the State Government in this behalf, against any original order passed under this Act, within sixty days of the passing of such order or within such further period as the appellate authority may, for sufficient cause, allow:

Provided that no appeal shall be entertained by such authority unless he is satisfied that the amount of tax assessed and penalty imposed has been paid:

Provided further that such authority, if satisfied that an owner is unable to make such payment may, for reasons to be recorded in writing, entertain an appeal without such payment having been made.

- (2) Save as provided in section 16, an order passed by the appellate authority shall be final."

Omission of sections 17 and 18. Amendment of section 22.

7. Sections 17 and 18 of the principal Act shall be omitted.

8. In sub-section (2) of section 22 of the principal Act—

- (i) for clauses (d) and (f), the following clauses shall respectively be substituted, namely:—

"(d) prescribing the manner of granting registration certificate under section 9 and the manner of payment of tax and penalty assessed and imposed under this Act;"

"(f) prescribing the manner in which appeals under this Act may be preferred;"

- (ii) after clause (h), the following clause shall be inserted, namely:—

"(hh) prescribing the manner in which check posts and barriers to prevent evasion of tax may be set up and erected."

Extension

9. The principal Act as amended by this Act and all rules, notifications and orders made, and all directions or instructions issued which are in force immediately before the commencement of this Act in the territory to which the said Act applies are hereby extended to and shall be in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966.

16 of 1952
31 of 1966

10. The Punjab Passengers and Goods Taxation Act, 1952 as applicable to the territories added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and all rules, notifications, and orders made, directions or instructions issued, thereunder, shall upon the commencement of this Act, save as otherwise expressly provided in this Act, stand repealed:

Repeal and Savings.

Provided that such repeal shall not affect—

- (a) the previous operation of the Act so repealed or anything duly done or suffered thereunder, or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed, or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed,
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that anything done or any action taken under the Act so repealed shall be deemed to have been done or taken under the Act extended by section 9 and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under the Act so extended.

11. If any difficulty arises in giving effect to the provisions of the Act, rules, or orders or instructions or directions now extended to the territory in which they were not in force before the commencement of this Act, the State Government may, by order notified in the Official Gazette, make such provisions or give such directions, as appear to it to be necessary or expedient for the removal of the difficulty.

Power to remove difficulties